



County of Los Angeles CHIEF EXECUTIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION
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DAVID E. JANSSEN
Chief Executive Officer

July 17, 2007

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**PUBLIC LIBRARY: REQUEST TO APPROVE TAX RATE RESOLUTION FOR
FISCAL YEAR 2007-08 VOTER-APPROVED SPECIAL TAX
FOR LIBRARY SERVICES
(ALL SUPERVISORIAL DISTRICTS)
(3 VOTES)**

IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt the Resolution acknowledging the maximum allowable special parcel tax rate for Fiscal Year 2007-08 and setting the amount to be levied for the Fiscal Year 2007-08 tax rate for the County Library's voter-approved special tax at \$26.75 per parcel.
2. Instruct the County Librarian and Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2007-08, as approved by your Board.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The recommended actions will allow the Public Library to partially maintain the augmented service levels in the 44 libraries serving the areas that are subject to the special tax. The total operating cost of the current level of augmented services will increase by approximately \$844,038 (Attachment A) in Fiscal Year (FY) 2007-08. The recommended increase in the special tax rate will generate additional revenue in the amount of \$462,867 and, therefore, will only partially offset the increased costs. Reductions in the augmented service levels will be necessary since the tax rate increases allowable under the 1997 voter-approved special tax will not produce revenue commensurate with the increased costs of the services. Since only a portion of the County Public Library's service area benefits from these augmented services, the increased cost should not be funded from the General Fund or property tax revenue; rather the augmented services should be funded by special tax revenues as was originally intended when the Library Special Tax was first approved.

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

In June 2006, your Board did not approve the maximum allowable amount to be levied of \$26.23 per parcel, and instead, continued the prior year's levied rate of \$25.72 for FY 2006-07. Your Board's approval to levy the maximum allowable rate of \$26.75 per parcel for FY 2007-08 is calculated by a 2 percent increase in the FY 2005-06 maximum tax rate and a 2 percent increase in the FY 2006-07 maximum allowable rate, as authorized in the Resolution adopted on March 4, 1997.

Background

The revenue generated by the special tax is used to augment services in 44 libraries serving the areas subject to the special tax. These include 29 libraries located in unincorporated areas, and 15 libraries in the 11 cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita, and West Hollywood. In addition, 13 libraries in cities that do not contribute to the special tax (Attachment B) receive a small amount of special tax funding for books and materials. This is solely due to the fact that the libraries in these cities serve large numbers of residents from nearby unincorporated areas who pay the special tax. At such time as new facilities are constructed to serve these high growth unincorporated areas, the special tax funding will be redirected to support those new facilities.

The special tax for library services replaced the County's Community Facilities District (CFD) No. 8 assessment for library services. Taken together, the CFD revenue and your Board's commitment of County General Fund contribution provided additional funding for the Department in an effort to backfill the revenue loss sustained by the Public Library when the State reallocated local agencies' property taxes, including those of the Public Library, to schools.

With the implementation of the special tax in 1997, the revenue generated made it possible for the Public Library to increase public service hours in the 44 affected libraries from 1,517 hours per week to 2,027 hours per week and maintain this higher level of service. Therefore, the special tax has historically allowed the Public Library to provide a 34 percent higher level of weekly service hours in those 44 libraries than would be possible without the special tax revenue (Attachment C). In addition to the hours, in FY 2006-07 the special tax revenue provides a \$2.3 million augmentation in the annual base budget for books and library materials for these libraries.

Operating Cost Increases

The approved increases in the special tax rate have not kept pace with the Public Library operating cost increases related to salaries and employee benefits (S&EB) and library materials. As illustrated in Attachment D, the Public Library's actual year-end expenditures have increased by an overall 57.96 percent from FY 1997-98 to FY 2005-06. Since the special tax was implemented in 1997-98, your Board has approved increases in the special tax rate by an overall 16.91 percent over this same nine-year period.

The total operating cost for services at current service levels funded by the special tax will increase by approximately \$844,038 from \$12.1 million in FY 2006-07 to \$12.9 million in FY 2007-08. Cost increases are attributable to several factors including higher costs due to S&EB and fringe benefit contract negotiations, manpower shortage bonuses for librarian classifications implemented to address critical recruitment and retention needs, increased costs for retiree health insurance, and the new health care benefit option available to all temporary employees.

The gap between operating costs for the special tax libraries and special tax revenue has been absorbed in the past by other revenue sources such as property tax and County General Fund contribution. This is not appropriate given that these revenues should benefit the entire Public Library system. Moreover, with the slowing of growth in property tax revenue, it has become even more important for future increases in property tax revenue to be used by the Department to meet system-wide general cost increases. The County Librarian and CEO believe that it is not appropriate to use additional property tax revenue to fund the cost of enhanced services when it is needed to support basic library services at all County libraries. The enhanced services provided by the special tax benefit 15 city libraries and 29 unincorporated area libraries and are in addition to the basic library service they receive which is funded by property tax and County General Fund revenue. In order to be fair to other cities who do not participate in the special tax but choose instead to accept the general system-wide service levels or to purchase enhanced library services or make donations with their local city revenues, the special tax enhanced services should be solely financed by the special tax.

Inflation Cost Increases

The approved increases in the special tax rate have not kept pace with inflation over the period since the tax was approved by the voters in 1997. Attachment E provides a comparison of the percentage increases in the California Consumer Price Index (CCPI) as determined by the California Division of Labor Statistics and Research, the allowable special tax rate adjustments, and the approved special tax rates. While the legally allowable overall adjustment to the tax rate is 19.23 percent since the tax was implemented in 1997-98, your Board has only approved an overall increase of 16.91 percent. The cumulative increase in CCPI is 27.12 percent.

Approximately \$2.3 million of the special tax revenue is used to augment the annual budget for books and library materials at the 44 special tax libraries. According to the 2006 Bowker Annual (a library trade publication), the latest figures available indicate that the average prices for books and other library materials have increased in the range of 2.3 percent to 6.5 percent in the previous two years. These increases for the typical materials purchased by the Public Library are higher than the allowable annual adjustments to the special tax rate. Therefore, continuing inflationary price increases for library materials directly translate into reduced purchasing power for the Public Library and exacerbate the issue of limited funding for books and library materials for the special tax libraries.

Implementation of Strategic Plan Goals

Approval of this request is consistent with the County's Strategic Plan in the areas of Service Excellence and Fiscal Responsibility.

FISCAL IMPACT/FINANCING

The Public Library's FY 2007-08 Proposed Budget assumes the collection of \$12.5 million in voter-approved special tax revenue up from \$12.1 million in the prior year. This assumes your Board's approval of the recommended rate of \$26.75 per parcel to be levied for FY 2007-08. The increase in operating cost of special tax services is \$844,038. Without the recommended increase there is a projected funding deficit for FY 2007-08 of \$908,920 for special tax services (Attachment A) Without this increase, it will be necessary to reduce the allocation for books and library materials at the 44 special tax libraries by 40 percent, resulting in a reduction of approximately 45,400 volumes purchased for those libraries in FY 2007-08 (Attachment B).

If the recommended rate is approved, the Public Library will be able to collect an additional \$462,867 which will partially offset the increases in the operating cost of special tax services. Even with the additional \$462,867 in Special Tax revenue, an additional \$446,053 would be needed to fully fund the increased cost of special tax services. In order to offset this unfunded increase in cost, the Special Tax budget for books and materials will be decreased by 20 percent for FY 2007-08, resulting in a reduction of approximately 22,300 volumes purchased for Special Tax libraries in FY 2007-08.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Government Code Sections 23027 and 50075 et seq. require that the Board approve the attached resolution in conjunction with the levying of taxes. This resolution will acknowledge the adjustment in the voter-approved special tax rate for inflation based on changes in the CCPI as determined by the California Division of Labor Statistics and Research. This is consistent with the Resolution adopted by the Board on March 4, 1997, which provides that the increase in the maximum amount of the special tax each year shall be 2 percent or the percentage change in the CCPI for the prior fiscal year, whichever is less. However, for any fiscal year the Board may levy the special tax at less than the maximum amount. The CCPI increase for 2007-08 is 2.269 percent. Therefore, the special tax rate shall increase over the prior year's maximum allowable amount by 2 percent. A 2 percent increase in the 2006-07 maximum allowable amount of \$26.23 per parcel results in the new special tax rate of \$26.75 per parcel for 2007-08.

This \$26.75 amount per parcel for FY 2007-08 is the recommended levy to be approved by your Board in the attached resolution.

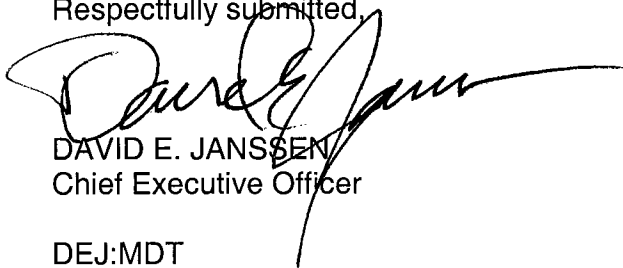
IMPACT ON CURRENT SERVICES

Without the increased special tax revenue, the 44 affected libraries will require deeper cuts in the augmented allocation for books and library materials to balance the Public Library's budget for 2007-08. The cost of providing special tax services has increased more rapidly than the increase in revenue generated by the special tax. Approval of the recommended rate increase will only partially offset the increased operating cost, but will allow the Public Library to maintain services at the highest supportable level.

CONCLUSION

Please return one adopted copy of this letter with an original of the Resolution to the Public Library and the Auditor-Controller.

Respectfully submitted,



DAVID E. JANSSEN
Chief Executive Officer

DEJ:MDT
DF:MR

Attachments (6)

c: County Counsel
Auditor-Controller
Public Library

**RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING THE RATE OF THE VOTER-APPROVED SPECIAL TAX
FOR COUNTY LIBRARY SERVICES AND FACILITIES AND LEVYING A TAX
UPON THE TAXABLE PROPERTY FOR FISCAL YEAR 2007-08**

WHEREAS, on June 3, 1997, the voters approved a special tax to provide funding for County library services and facilities in the Enhanced Service Area as provided in the Resolution and ballot language adopted by the Board of Supervisors on March 4, 1997; and

WHEREAS, Section 2 of said Resolution provides that the authorized maximum amount of the special tax per parcel for the initial fiscal year, July 1, 1997 to June 30, 1998, shall be \$22.00 per parcel of property; and thereafter, the maximum amount that the special tax shall increase each year is 2 percent, or the percentage change in the California Consumer Price Index (CCPI) for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount; and

WHEREAS, on June 7, 2005, the Board of Supervisors adopted a resolution fixing the special tax rate at \$25.72 per parcel for Fiscal Year 2005-06, consistent with the Resolution adopted by the Board on March 4, 1997; and

WHEREAS, on June 27, 2006, the Board of Supervisors exercised its authority to levy the special tax at a rate less than the maximum amount and not increase the special tax rate from Fiscal Year 2005-06 for Fiscal Year 2006-07; and

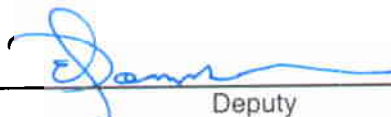
WHEREAS, based on the percentage change in the applicable CCPI of 2.269 percent, as determined by the California Division of Labor Statistics and Research, the maximum amount that the special tax for Fiscal Year 2007-08 may be increased is by a factor of 1.02, which represents the lesser amount of 2 percent or the percentage change in the CCPI for the prior fiscal year; and

WHEREAS, a 2 percent increase in the maximum amount per parcel for Fiscal Year 2006-07 rate results in a rate of \$26.75 per parcel for Fiscal Year 2007-08;

NOW, THEREFORE, BE IT RESOLVED that pursuant to Section 23027 and Section 50075 et seq. of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles does hereby levy a Fiscal Year 2007-08 voter-approved special tax rate in the amount of \$26.75 per parcel for library purposes, upon the taxable property of the County within the cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District, at the rate herein fixed.

The foregoing resolution was on the 24TH day of JULY, 2007, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles


Deputy



APPROVED AS TO FORM:

Raymond G. Fortner, Jr.
County Counsel

By: 

Deputy

County of Los Angeles
Public Library
Special Tax Increase Cost/Revenue Summary
Fiscal Year 2007-08

Special Tax Libraries	Special Tax Cost Change			Special Tax Revenue Change			Cost Versus Revenue (No Increase)			Cost Versus Revenue (w/increase)		
	FY 2006/07 Estimated Cost	FY 2007/08 Projected Cost	Variance	FY 2006/07 Estimated Revenue	FY 2007/08 Projected Revenue	Variance	FY 2007/08 Projected Cost	FY 2007/08 Projected Revenue	Variance	FY 2007/08 Projected Cost	FY 2007/08 Projected Revenue	Variance
City Libraries												
Angelo M. Iacoboni Library ^A	\$ 654,137	\$ 699,926	\$ 45,790	\$ 614,077	\$ 639,537	\$ 25,460	\$ 699,926	\$ 614,077	\$ (85,849)	\$ 699,926	\$ 639,537	\$ (60,390)
Cudahy Library	197,979	211,838	13,859	43,754	45,568	1,814	211,838	43,754	(168,084)	211,838	45,568	(166,270)
Culver City Julian Dixon Library	687,931	736,087	48,155	341,294	355,444	14,150	736,087	341,294	(394,793)	736,087	355,444	(380,643)
Cyn Country Jo Anne Darcy Library ^B	512,159	548,010	35,851	1,255,969	-	(1,255,969)	548,010	1,255,969	707,959	548,010	-	(548,010)
Duarte Library	249,077	266,513	17,435	151,726	158,017	6,291	266,513	151,726	(114,787)	266,513	158,017	(108,496)
El Monte Library ^C	435,780	466,284	30,505	443,353	461,734	18,381	466,284	443,353	(22,931)	466,284	461,734	(4,550)
George Nye, Jr. Library ^A	98,647	105,553	6,905	-	-	-	105,553	-	(105,553)	105,553	-	(105,553)
La Canada Flintridge Library	434,640	465,065	30,425	195,429	203,531	8,102	465,065	195,429	(269,636)	465,065	203,531	(261,533)
Lomita Library	508,427	544,017	35,590	128,127	133,439	5,312	544,017	128,127	(415,890)	544,017	133,439	(410,578)
Lynwood Library	355,017	379,868	24,851	260,058	270,840	10,782	379,868	260,058	(119,810)	379,868	270,840	(109,028)
Maywood Cesar Chavez Library	201,077	215,153	14,075	84,629	88,138	3,509	215,153	84,629	(130,524)	215,153	88,138	(127,015)
Newhall Library ^B	306,729	328,200	21,471	-	-	-	328,200	-	(328,200)	328,200	-	(328,200)
Nonwood Library ^C	369,649	395,524	25,875	-	-	-	395,524	-	(395,524)	395,524	-	(395,524)
Valencia ^A	691,789	740,214	48,425	-	1,308,041	1,308,041	740,214	-	(740,214)	740,214	1,308,041	567,827
West Hollywood Library	257,472	275,495	18,023	238,386	248,269	9,883	275,495	238,386	(37,109)	275,495	248,269	(27,226)
Subtotal	\$ 5,960,511	\$ 6,377,747	\$ 417,236	\$ 3,756,802	\$ 3,912,558	\$ 155,756	\$ 6,377,747	\$ 3,756,802	\$ (2,620,945)	\$ 6,377,747	\$ 3,912,558	\$ (2,465,189)
Unincorporated Area Libraries												
A C Bilibrew Library	184,601	197,523	12,922	181,636	188,409	6,773	197,523	181,636	(15,887)	197,523	188,409	(9,114)
Antelope Valley Bookmobile	11,313	12,105	792	756,502	784,711	28,209	12,105	756,502	744,397	12,105	784,711	772,606
Anthony Quinn Library	227,963	243,921	15,957	92,876	96,339	3,463	243,921	92,876	(151,045)	243,921	96,339	(147,582)
Charter Oak Library	193,509	207,054	13,546	226,731	235,185	8,455	207,054	226,731	19,677	207,054	235,185	28,131
City Terrace Library	134,430	143,840	9,410	130,786	135,663	4,877	143,840	130,786	(13,054)	143,840	135,663	(8,177)
East Los Angeles Library	286,172	306,204	20,032	331,987	344,367	12,379	306,204	331,987	25,783	306,204	344,367	38,162
East Rancho Dominguez Library	76,351	81,695	5,345	82,657	85,739	3,082	81,695	82,657	961	81,695	85,739	4,044
El Camino Real Library	190,448	203,780	13,331	105,117	109,037	3,920	203,780	105,117	(98,663)	203,780	109,037	(94,743)
Florence Library	195,970	209,687	13,718	244,413	253,527	9,114	209,687	244,413	34,726	209,687	253,527	43,839
Graham Library	188,783	201,998	13,215	185,333	192,243	6,911	201,998	185,333	(16,665)	201,998	192,243	(9,754)
Glacienda Heights Library	687,280	735,390	48,110	596,698	618,949	22,250	735,390	596,698	(138,692)	735,390	618,949	(116,441)
La Crescenta Library	226,840	242,719	15,879	208,316	216,084	7,768	242,719	208,316	(34,403)	242,719	216,084	(26,635)
Lake Los Angeles Library	139,664	149,440	9,776	899,948	933,506	33,558	149,440	899,948	750,507	149,440	933,506	784,065
Las Virgenes Bookmobile	11,313	12,105	792	328,639	340,894	12,255	12,105	328,639	316,534	12,105	340,894	328,789
Lennox Library	124,224	132,920	8,696	85,377	88,561	3,184	132,920	85,377	(47,543)	132,920	88,561	(44,359)
Littlerock Library	126,107	134,935	8,828	680,122	705,483	25,361	134,935	680,122	545,188	134,935	705,483	570,549
Live Oak Library	89,314	95,566	6,252	152,095	157,767	5,671	95,566	152,095	56,530	95,566	157,767	62,201
Lloyd Taber-Marina Del Rey Library	438,047	468,710	30,663	21,275	22,068	793	468,710	21,275	(447,435)	468,710	22,068	(446,642)
Los Nietos Library	214,738	229,770	15,032	55,139	57,195	2,056	229,770	55,139	(174,630)	229,770	57,195	(172,574)
Masao Satow Library	239,189	255,933	16,743	60,231	62,477	2,246	255,933	60,231	(195,701)	255,933	62,477	(193,455)
Quartz Hill Library	189,430	202,690	13,260	223,348	231,676	8,328	202,690	223,348	20,658	202,690	231,676	28,986
Rowland Heights Library	730,866	782,027	51,161	422,561	438,318	15,757	782,027	422,561	(359,466)	782,027	438,318	(343,709)
Santa Clarita Valley Bookmobile	11,313	12,105	792	623,100	646,334	23,235	12,105	623,100	610,995	12,105	646,334	634,229
Sorensen Library	37,481	40,104	2,624	158,338	164,243	5,904	40,104	158,338	118,234	40,104	164,243	124,138
South Whittier Library	165,468	177,051	11,583	508,706	527,675	18,969	177,051	508,706	331,655	177,051	527,675	350,624
Sunkist Library	390,977	418,346	27,368	242,809	251,863	9,054	418,346	242,809	(175,537)	418,346	251,863	(166,483)
View Park Library	186,037	199,059	13,023	225,440	233,847	8,406	199,059	225,440	26,381	199,059	233,847	34,787
Willowbrook Library	140,872	150,733	9,861	159,699	165,653	5,955	150,733	159,699	8,966	150,733	165,653	14,921
Woodcrest Library	258,472	276,565	18,093	246,122	255,300	9,178	276,565	246,122	(30,443)	276,565	255,300	(21,266)
Subtotal	\$ 6,097,172	\$ 6,523,974	\$ 426,802	\$ 8,236,000	\$ 8,543,110	\$ 307,110	\$ 6,523,974	\$ 8,236,000	\$ 1,712,026	\$ 6,523,974	\$ 8,543,110	\$ 2,019,136
Total	\$ 12,057,684	\$ 12,901,722	\$ 844,038	\$ 11,992,802	\$ 12,455,669	\$ 462,867	\$ 12,901,722	\$ 11,992,802	\$ (908,920)	\$ 12,901,722	\$ 12,455,669	\$ (446,053)

^ABCD Libraries located in the same cities.

COUNTY OF LOS ANGELES
SPECIAL TAX INCREASE 07/08
BOOKS MATERIALS REDUCTION PLAN

ATTACHMENT B

Libraries	FY 07/08 S.T. Book Budget ¹	Reduction (4% Funded) (\$446,000)	Adjusted S.T. Book Budget	Reduction in # of Volumes ²	FY 07/08 S.T. Book Budget ¹	Reduction (0% Funded)* (\$908,000)	Adjusted S.T. Book Budget	Reduction in # of Volumes ²
City Libraries								
Angelo M. Iacoboni Library	\$ 74,200	(19,500)	\$ 54,700	(975)	\$ 74,200	(39,600)	\$ 34,600	(1,980)
Cudahy Library	13,400	(3,500)	9,900	(175)	13,400	(7,200)	6,200	(360)
Culver City Julian Dixon Library	92,000	(24,200)	67,800	(1,210)	92,000	(49,100)	42,900	(2,455)
Cyn Country Jo Anne Darcy Library	50,000	(13,200)	36,800	(660)	50,000	(26,700)	23,300	(1,335)
Duarte Library	21,100	(5,600)	15,500	(280)	21,100	(11,300)	9,800	(565)
El Monte Library	52,600	(13,900)	38,700	(695)	52,600	(28,100)	24,500	(1,405)
George Nye, Jr. Library	22,600	(6,000)	16,600	(300)	22,600	(12,100)	10,500	(605)
La Canada Flintridge Library	22,100	(5,800)	16,300	(290)	22,100	(11,800)	10,300	(590)
Lomita Library	35,300	(9,300)	26,000	(465)	35,300	(18,900)	16,400	(945)
Lynwood Library	67,200	(17,700)	49,500	(885)	67,200	(35,900)	31,300	(1,795)
Maywood Cesar Chavez Library	16,800	(4,400)	12,400	(220)	16,800	(9,000)	7,800	(450)
Newhall Library	37,400	(9,900)	27,500	(495)	37,400	(20,000)	17,400	(1,000)
Norwood Library	41,700	(11,000)	30,700	(550)	41,700	(22,300)	19,400	(1,115)
Valencia	143,000	(37,700)	105,300	(1,885)	143,000	(76,400)	66,600	(3,820)
West Hollywood Library	60,500	(15,900)	44,600	(795)	60,500	(32,300)	28,200	(1,615)
Subtotal (15)	749,900	(197,600)	552,300	(9,880)	749,900	(400,700)	349,200	(20,035)
Unincorporated Area Libraries								
A C Bilbrew Library	53,800	(14,200)	39,600	(710)	53,800	(28,700)	25,100	(1,435)
Antelope Valley Bookmobile	9,500	(2,500)	7,000	(125)	9,500	(5,100)	4,400	(255)
Anthony Quinn Library	12,500	(3,300)	9,200	(165)	12,500	(6,700)	5,800	(335)
Charter Oak Library	30,700	(8,100)	22,600	(405)	30,700	(16,400)	14,300	(820)
City Terrace Library	17,100	(4,500)	12,600	(225)	17,100	(9,100)	8,000	(455)
East Los Angeles Library	48,000	(12,600)	35,400	(630)	48,000	(25,600)	22,400	(1,280)
East Rancho Dominguez Library	16,300	(4,300)	12,000	(215)	16,300	(8,700)	7,600	(435)
El Camino Real Library	9,600	(2,500)	7,100	(125)	9,600	(5,100)	4,500	(255)
Florence Library	25,000	(6,600)	18,400	(330)	25,000	(13,400)	11,600	(670)
Graham Library	26,900	(7,100)	19,800	(355)	26,900	(14,400)	12,500	(720)
Hacienda Heights Library	57,600	(15,200)	42,400	(760)	57,600	(30,800)	26,800	(1,540)
La Crescenta Library	25,400	(6,700)	18,700	(335)	25,400	(13,600)	11,800	(680)
Lake Los Angeles Library	38,400	(10,100)	28,300	(505)	38,400	(20,500)	17,900	(1,025)
Las Virgenes Bookmobile	9,500	(2,500)	7,000	(125)	9,500	(5,100)	4,400	(255)
Lennox Library	38,400	(10,100)	28,300	(505)	38,400	(20,500)	17,900	(1,025)
Littlerock Library	37,300	(9,800)	27,500	(490)	37,300	(19,900)	17,400	(995)
Live Oak Library	19,200	(5,100)	14,100	(255)	19,200	(10,300)	8,900	(515)
Lloyd Taber-Marina Del Rey Library	34,600	(9,100)	25,500	(455)	34,600	(18,500)	16,100	(925)
Los Nietos Library	16,300	(4,300)	12,000	(215)	16,300	(8,700)	7,600	(435)
Masao Satow Library	14,200	(3,700)	10,500	(185)	14,200	(7,600)	6,600	(380)
Quartz Hill Library	22,600	(6,000)	16,600	(300)	22,600	(12,100)	10,500	(605)
Rowland Heights Library	52,800	(13,900)	38,900	(695)	52,800	(28,200)	24,600	(1,410)
Santa Clarita Valley Bookmobile	9,500	(2,500)	7,000	(125)	9,500	(5,100)	4,400	(255)
Sorensen Library	14,400	(3,800)	10,600	(190)	14,400	(7,700)	6,700	(385)
South Whittier Library	31,700	(8,400)	23,300	(420)	31,700	(16,900)	14,800	(845)
Sunkist Library	34,600	(9,100)	25,500	(455)	34,600	(18,500)	16,100	(925)
View Park Library	28,800	(7,600)	21,200	(380)	28,800	(15,400)	13,400	(770)
Willowbrook Library	11,500	(3,000)	8,500	(150)	11,500	(6,100)	5,400	(305)
Woodcrest Library	28,800	(7,600)	21,200	(380)	28,800	(15,400)	13,400	(770)
Subtotal (29)	775,000	(204,200)	570,800	(10,210)	775,000	(414,100)	360,900	(20,705)
Areas Serving Substantial UA Population								
Carson	22,100	(5,800)	16,300	(290)	22,100	(11,800)	10,300	(590)
Hawthorne	9,400	(2,500)	6,900	(125)	9,400	(5,000)	4,400	(250)
Lancaster	34,500	(9,100)	25,400	(455)	34,500	(18,400)	16,100	(920)
La Puente	17,300	(4,600)	12,700	(230)	17,300	(9,200)	8,100	(460)
Malibu	9,600	(2,500)	7,100	(125)	9,600	(5,100)	4,500	(255)
Rosemead	8,100	(2,100)	6,000	(105)	8,100	(4,300)	3,800	(215)
San Dimas	2,700	(700)	2,000	(35)	2,700	(1,400)	1,300	(70)
San Fernando	5,900	(1,600)	4,300	(80)	5,900	(3,200)	2,700	(160)
San Gabriel	9,400	(2,500)	6,900	(125)	9,400	(5,000)	4,400	(250)
So. El Monte	1,700	(400)	1,300	(20)	1,700	(900)	800	(45)
Temple City	20,700	(5,500)	15,200	(275)	20,700	(11,100)	9,600	(555)
West Covina	25,000	(6,600)	18,400	(330)	25,000	(16,900)	8,100	(845)
Wisburn	1,700	(300)	1,400	(15)	1,700	(900)	800	(45)
Subtotal (13)	168,100	(44,200)	123,900	(2,210)	168,100	(93,200)	74,900	(4,660)
Material Services¹	563,000	-	563,000		563,000	-	563,000	
Grand Total (57)	\$ 2,256,000	(446,000)	\$ 1,810,000	(22,300)	\$ 2,256,000	(908,000)	\$ 1,348,000	(45,400)

¹Included as part of the Books/Materials budget covering shipping, handling, processing. Costs are tracked centrally and not allocated to libraries.

²Per Collection Services, the estimated average cost per book is approximately \$20.

COUNTY OF LOS ANGELES PUBLIC LIBRARY SERVICE LEVELS IN SPECIAL TAX LIBRARIES

CITY	LIBRARY	Base Service Level Without Special Tax		Special Tax Service Level	
		Days Open Per Week	Hours Open Per Week	Days Open Per Week	Hours Open Per Week
Cudahy (1)	Cudahy	4	28	5	42
Culver City (2)	Culver City	5	40	6	55
Duarte/Bradbury (5)	Duarte	5	35	5	48
El Monte (1)	El Monte	5	38	7	59
	Norwood	5	38	6	55
La Canada Flintridge (5)	La Canada Flintridge	5	35	6	50
Lakewood (4)	Angelo M. Iacoboni	5	45	7	59
	George Nye Jr.	5	30	5	35
Lomita (4)	Lomita	4	24	6	48
Lynwood (2)	Lynwood	5	40	6	55
Maywood (1)	Maywood Cesar Chavez	4	28	6	42
Santa Clarita (5)	Valencia	6	50	7	63
	Canyon Country	5	35	6	53
	Newhall	5	35	6	53
West Hollywood (3)	West Hollywood	6	51	6	51
Unincorporated (2)	A C Bilbrew	5	35	5	45
Unincorporated (5)	Antelope Valley Mobile	4	32	4	32
Unincorporated (1)	Anthony Quinn	5	30	6	42
Unincorporated (5)	Charter Oak	5	38	6	50
Unincorporated (1)	City Terrace	5	35	6	42
Unincorporated (1)	East Los Angeles	6	50	7	63
Unincorporated (2)	East Rancho Dominguez	5	30	5	35
Unincorporated (1)	El Camino Real	5	30	6	42
Unincorporated (2)	Florence	5	30	5	40
Unincorporated (1)	Graham	5	30	5	40
Unincorporated/La Habra Hts. (4)	Hacienda Heights	5	45	7	69
Unincorporated (5)	La Crescenta	4	28	5	40
Unincorporated (5)	Lake Los Angeles	5	35	6	47
Unincorporated (3)	Las Virgenes Mobile	4	32	4	32
Unincorporated (2)	Lennox	5	30	5	35
Unincorporated (5)	Little Rock	5	35	6	42
Unincorporated (5)	Live Oak	5	35	5	40
Unincorporated (1)	Los Nietos	5	30	6	42
Unincorporated (4)	Marina del Rey	3	21	5	35
Unincorporated (2)	Masao W. Satow	3	21	5	35
Unincorporated (5)	Quartz Hill	5	35	6	47
Unincorporated (4)	Rowland Heights	5	45	7	69
Unincorporated (5)	Santa Clarita Valley Mobile	4	32	4	32
Unincorporated (1)	Sorensen	4	28	5	30
Unincorporated (4)	South Whittier	5	35	5	45
Unincorporated (1)	Sunkist	5	38	6	55
Unincorporated (2)	View Park	5	35	6	46
Unincorporated (2)	Willowbrook	5	30	5	40
Unincorporated (2)	Woodcrest	5	35	6	47
Total Hours Open			1,517		2,027

COUNTY OF LOS ANGELES PUBLIC LIBRARY

ACTUAL YEAR-END OPERATING COSTS
FISCAL YEAR 1997-98 TO 2005-06

Fiscal Year	Public Library Actual Year-End Operating Costs ¹	Percentage Increase in Actual Year-End Operating Costs	Allowable Special Tax Rate Adjustment	Approved Tax Rate ²
1997-98	\$57,889,952	N/A	N/A	\$22.00
1998-99	\$64,516,381	11.45%	2.0%	\$22.44
1999-00	\$68,757,867	6.57%	1.853%	\$22.86
2000-01	\$71,532,005	4.03%	2.0%	\$22.86
2001-02	\$73,038,415	2.11%	2.0%	\$23.79
2002-03	\$78,019,593	6.82%	2.0%	\$23.79
2003-04	\$84,786,272	8.67%	2.0%	\$24.76
2004-05	\$90,624,030	6.89%	1.867%	\$25.22
2005-06	\$91,442,140	0.90%	2.0%	\$25.72

¹ Overall Percentage Increase in Public Library's Actual Year-End Operating Costs
from 1997-98 to 2005-06:

57.96%

² Overall Percentage Increase in the Approved Tax Rate from 1997-98 to 2005-06:

16.91%

COUNTY OF LOS ANGELES PUBLIC LIBRARY

COMPARISON OF SPECIAL TAX AND INFLATION RATES

Fiscal Year	Percentage Increase in CCPI¹	Allowable Special Tax Rate Adjustment	Maximum Allowable Special Tax Rate²	Approved Special Tax Rate³
1997-98	N/A	N/A	\$22.00	\$22.00
1998-99	2.0807%	2.0%	\$22.44	\$22.44
1999-00	1.853%	1.853%	\$22.86	\$22.86
2000-01	3.214%	2.0%	\$23.32	\$22.86
2001-02	4.172%	2.0%	\$23.79	\$23.79
2002-03	3.215%	2.0%	\$24.27	\$23.79
2003-04	2.459%	2.0%	\$24.76	\$24.76
2004-05	1.867%	1.867%	\$25.22	\$25.22
2005-06	3.665%	2.0%	\$25.72	\$25.72
2006-07	4.596%	2.0%	\$26.23	\$25.72

* California Consumer Price Index (CCPI) as determined by the California Division of Labor Statistics and Research

- ¹ **Cumulative Percentage Increase in CCPI from 1997-98 to 2006-07:** **27.12%**
- ² **Overall Percentage Increase in Maximum Allowable Special Tax Rate from 1997-98 to 2006-07:** **19.23%**
- ³ **Overall Percentage Increase in Approved Special Tax Rate from 1997-98 to 2006-07:** **16.91%**